

MEMORANDUM OF UNDERSTANDING
Polk County Public Schools and
Polk Education Association, INC.

Instructional Personnel Salary Increase
SCHOOL YEAR 2026-2027

THIS TENTATIVE AGREEMENT (TA) MUST RECEIVE OVER 50% OF TEACHER CONTRACT EMPLOYEES VOTING YES TO MOVE THIS TA TO THE SCHOOL BOARD TO RATIFY THEN BE IMPLEMENTED.

The **SCHOOL DISTRICT OF POLK COUNTY, FLORIDA** (D/B/A Polk County Public Schools) (**District**) and the **POLK EDUCATION ASSOCIATION, INC. (PEA)** as evidenced by the respective signatures below, are parties hereto and agree to this Memorandum of Understanding (MOU) as more specifically set forth herein.

WHEREAS, the PEA is the certified bargaining agent for the District, and the District is the employer and a party to the PEA Collective-Bargaining Agreements (CBA) governing teachers;

WHEREAS, the purpose of this MOU is to establish how the District will distribute the Classroom Teacher and Other Instructional Personnel Salary Increase Allocation (CTOIPSIA) funds for the 2026-2027 school year in accordance with state law and rules governing this categorical funding. This MOU addresses only the distribution of CTOIPSIA funds and does not modify or limit the parties' rights or obligations regarding other salary or benefits negotiations under the Collective Bargaining Agreement or applicable law.

WHEREAS, as of July 6, 2026, within the School District, there are approximately 2,707 eligible classroom teachers who have completed 10 or more years of Florida classroom teacher experience, and who meet the definition set by the Legislature above. Both parties understand that on the date of payment, the final number of eligible classroom teachers will change from this example, which represents a snapshot of employee data.

WHEREAS, the parties enter into this MOU pursuant to Chapter 447, Florida Statutes, and applicable provisions of the General Appropriations Act authorizing and directing the use of CTOIPSIA funds.

WHEREAS, the District shall submit its plan for the disbursement of CTOIPSIA funds to the Florida Department of Education by the applicable October 1, 2026 deadline as required by state law.

NOW, THEREFORE, the parties agree as follows:

1. CTOIPSIA Allocation and Use

The District's allocation of CTOIPSIA funds for the 2026-2027 school year is \$6,748,888, as provided in the state funding allocation for this categorical. The amount reflects funds due to charter schools in the District. The funds will be distributed in accordance with the statutory requirements of the CTOIPSIA funded increases subject to required taxes and deductions.

The parties agree to the following:

- A. Use CTOIPSIA funds for all currently employed classroom teachers who have completed 10 or more years of verified full-time Florida classroom teaching experience as of July 1, 2026, who are on the salary level of AAG007 and above will be moved six pay levels (to AAJ13 and above).
- B. Use any remaining dollars and money from the general fund for all other currently

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employed members of the bargaining unit who have completed 10 or more years of verified full-time instructional experience (level AAG07 and above) as of July 1, 2026 will move 1 pay level (to AAH08 and above).

- C. All personnel employed as of Board ratification of this agreement will be eligible for all applicable stated pay level movements. Any employee on an approved leave who returns to active status after Board ratification will be placed according to the stated pay level movements.

2. Relationship to Other Bargaining

Nothing in this MOU diminishes or waives the parties' right to continue bargaining salary, ~~or~~ benefits, and language improvements for the 2026-2027 school year. All negotiations on matters outside of CTOIPSIA will proceed under the provisions of Chapter 447, Florida Statutes.

3. Ratification

The parties agree that this MOU will be submitted for ratification to the Board and to the members of the bargaining unit in accordance with Chapter 447, Florida Statutes, and the procedures of each party.

POLK EDUCATION ASSOCIATION, INC.

POLK COUNTY SCHOOL DISTRICT

By: _____
Stephanie Yocum
President
Polk Education Association

By: _____
Frederick R. Heid
Superintendent
Polk County Public Schools

Date

Date

c: Jennifer Rouse, Chief of Staff
Brian Warren, Associate Superintendent, Chief, Labor & Employee Relations
Telay Kendrick, Associate Superintendent, Human Resource Services
Andrew Baldwin, Senior Director, Federal Programs (TAPS 26A061)
Laura McCabe, Director, Personnel, Human Resource Services
Tara McDowell, Senior Director, Payroll, Finance Division

Cost Center:

Fund:

Funded Program:

GL:

Functional Area:

IIQ Ticket: